

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
ALEXANDER HAMILTON CUSTOM HOUSE
ONE BOWLING GREEN, ROOM 729
NEW YORK, NY 10004-1498**

Andrea J. Gildea
PHONE (212) 668-2304

February 14, 2007

Mr. David Carlebach, Esq.
40 Exchange Place
New York, New York 10005
Counsel to Helen-May Holdings.

**Re: Chapter 11 case No. 04-16410
Kollel Match Ephraim, LLC**

Dear Mr. Carlebach:

The Court received your letter dated February 12, 2007. In the letter, you requested an emergency status conference to discuss the upkeep of The Meadows property and any remedies that are appropriate under the circumstances. The Court sees no purpose in holding such a conference. If Helen-May seeks a remedy based upon the debtor's conduct related to the property, it should make a formal motion in accordance with the applicable law and rules.

Very truly yours,

/s/ Andrea J. Gildea
Law Clerk to the Honorable Stuart M. Bernstein, Chief Judge

cc: Scott Krinsky, Esq.